

EXHIBIT L

**Summary of Time
For Interim Fee Application
November 9, 2009 through April 30, 2010
Services Relating to Litigation**

Timekeeper	Timekeeper #	Hours	Rate	Total
Partners				
Craig Nathan Dee	CND	1.0	\$ 410.00	\$ 410.00
Matthew G. Roseman	MGR	25.0	\$ 470.00	\$ 11,750.00
Of Counsel				
Bonnie Pollack	BLP	2.9	\$ 420.00	\$ 1,218.00
Total Hours Billed:		28.9		
Total Fees Billed:			*	\$ 13,378.00

* Cullen and Dykman's billing rates for the professionals listed above are based upon on the average rate for each category for the Application Period.

Matter	Atty	Date	Hours	Amount	Time Description
8	MGR	12/1/2009	1.50	705.00	REVIEW AND REVISE RESPONSE TO OBJECTIONS OF DEBTORS MOTIONS
8	MGR	12/1/2009			
8	MGR	12/9/2009	3.50	1,645.00	RESEARCH ISSUE OF DISGUISED SALE VS TRUE LEASE; REVIEW KENNETH KLEE ARTICLE AND 2ND CIRCUIT CASE LAW
8	MGR	12/9/2009			
8	MGR	12/9/2009			
8	MGR	12/15/2009	1.50	705.00	REVIEW AND DISCUSS STRATEGY W/ B POLLACK REGARDING SEA CASTLE RESPONSE AND ADVERSARY PROCEEDING; DISCUSS PREFERENCE ISSUE AND REVIEW UCC SEARCH
8	MGR	12/15/2009			
8	CND	12/16/2009	0.10	41.00	REVIEW EMAIL FROM B. PAKSIMA REGARDING ARBITRATION ISSUE; PREPARE RESPONSE TO SAME
8	CND	12/16/2009			
8	BLP	12/23/2009	0.40	168.00	REVIEW SUMMONS IN SEA CASTLE CASE; SERVE AND FILE SUMMONS AND COMPLAINT
8	BLP	12/23/2009			
8	MGR	12/23/2009	0.40	188.00	REVIEW SEA CASTLE SCHEDULES AND FORWARD TO S SIMMS; E-MAIL TO SIMMS REGARDING UCC-1 REFERENCED IN COURT
8	MGR	12/23/2009			
8	MGR	12/28/2009	0.30	141.00	REVIEW UCC PROVIDED BY S SIMMS REGARDING SEA CASTLE.
8	MGR	12/28/2009			
8	CND	1/4/2010	0.20	82.00	REVIEW SUMMONS AND COMPLAINT REGARDING LAWSUIT BY INTER FREIGHT EAST AFRICA LIMITED AGAINST GLOBAL; PREPARE RESPONSE TO SAME
8	CND	1/4/2010			
8	CND	1/4/2010			
8	CND	1/5/2010	0.10	41.00	REVIEW EMAIL FROM TRIAL COUNSEL; PREPARE RESPONSE TO SAME
8	CND	1/5/2010			
8	BLP	1/6/2010	2.50	1,050.00	RESEARCH ON DAMAGE ISSUES UNDER 365 AS TO WHETHER DEBTOR NEEDS TO PAY STORAGE COSTS AND CONFERENCES WITH ND RE ISSUES/PAPERS
8	BLP	1/6/2010			
8	BLP	1/6/2010			
8	CND	1/20/2010	0.10	41.00	REVIEW EMAIL FROM J. SIMMS REGARDING ADVERSARY COMPLAINT
8	CND	1/20/2010			
8	CND	1/21/2010	0.30	123.00	REVIEW EMAIL FROM J. STEPHEN SIMMS REGARDING DISMISSAL OF SEA CASTLE ADVERSARY PROCEEDING; PREPARE RESPONSE TO SAME; ATTENTION TO DISMISSAL OF ADVERSARY PROCEEDINGS
8	CND	1/21/2010			
8	CND	1/22/2010	0.20	82.00	ATTENTION TO MOTION TO DISMISS SEA CASTLE COMPLAINT
8	CND	1/22/2010			
8	MGR	2/1/2010	4.50	2,115.00	RESEARCH ISSUE OF ANT-DISCRIMINATION 11 USC 525 AND APPLICABILITY TO UN CONTRACT.
8	MGR	2/1/2010			
8	MGR	2/1/2010			
8	MGR	2/1/2010	1.50	705.00	REVIEW APPROVED LIST OF UN VENDORS AND CREATE LIST OF DEBTOR COMPANIES WORKING FOR UN
8	MGR	2/1/2010			
8	MGR	2/3/2010	5.00	2,350.00	REVIEW CASE LAW CONCERNING 11 USC 525 AND ABILITY TO SEEK INJUNCTIVE RELIEF.
8	MGR	2/3/2010			
8	MGR	2/4/2010	5.00	2,350.00	CONTINUED RESEARCH REGARDING 525 AND ABILITY TO SEEK AFFIRMATIVE INJUNCTION; RESEARCH IMMUNITY OF UN FROM LEGAL PROCESS; REVIEW UN TREATY
8	MGR	2/4/2010			
8	MGR	2/4/2010			
8	MGR	2/5/2010	1.80	846.00	DRAFT MEMO REGARDING LITIGATION OPTIONS W/ UN; MEETING W/ CLIENTS TO DISCUSS UN OPTIONS.
8	MGR	2/5/2010			
8	Total		28.90	13,378.00	